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**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA, Plaintiff, v. CODY J. CHRISTENSEN; SARA CHRISTENSEN; REPUBLIC SILVER STATE DISPOSAL; LAS VEGAS VALLEY WATER DISTRICT; CLARK COUNTY, NEVADA. Defendants.	Case No. 2:22-cv-00605-JAD-BNW STIPULATED MOTION BETWEEN THE UNITED STATES AND SARA CHRISTENSEN REGARDING DISCLAIMER OF INTEREST ECF No. 23
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Plaintiff, the United States of America, and Defendant Sara Christensen hereby agree and stipulate as follows ("Stipulation"):

1. On April 11, 2022, the United States filed its Complaint to Reduce Tax Assessments to Judgment and Foreclose Federal Tax Liens related to the unpaid federal tax liabilities of Defendant Cody J. Christensen and to foreclose on real property located at 3238 E. Oquendo Road, Las Vegas, Nevada 89120 ("Subject Property"). ECF No.1 ¶¶ 10, 35–41.

2. The Subject Property bears Clark County Assessor's Parcel Number 162-36-511-063, and is more particularly described as:

LOT 65 BLOCK 1 OF SHADOW HILLS SUBDIVISION PHASE 11, AS SHOWN BY MAP THEREOF ON FILE IN BOOK 32 OF PLATS AT PAGE 76 IN THE OFFICE OF THE RECORDER OF THE COUNTY OF CLARK, NEVADA. *Id.* ¶ 10.

3. The United States claims that federal tax liens encumber the Subject Property. These federal tax liens relate to Defendant Cody J. Christensen's federal income tax liabilities for tax years 2007–2008 as well as trust fund recovery penalties assessed against him related to the unpaid employment taxes of Corporate Capital Team, Inc., for all four quarters of tax year 2009 ("United States federal taxes"). ECF No. 1 ¶¶ 23 & 26.

4. Pursuant to 26 U.S.C. § 7403(b), Sara Christensen was named as a defendant because she may claim an interest in the Subject Property by virtue of a Bargain and Sale Deed recorded with the Clark County Recorder's Office on October 9, 2009, as Instrument Number 200910090003828.

5. On May 26, 2022, undersigned counsel conferred with Sara Christensen about this case.

6. As stated in the attached Declaration, Sara Christensen seeks to disclaim any interest she may have in the Subject Property, and further requests to be dismissed from this case. *See* Ex. 1 ("Christensen Decl.") ¶¶ 11–12.

7. Further, Sara Christensen does not currently hold any interest in the Subject Property and has never held a valid interest in the Subject Property. Christensen Decl. ¶¶ 5–7, 10. To the extent that Sara Christensen held any interest in the Subject Property, she did so as a nominee of Cody J. Christensen. Christensen Decl. ¶¶ 1, 5–7; *see also Fourth Inv. LP v. United States*, 720 F.3d 1058, 1067–72 (9th Cir. 2013); *Nelson v. United States*, 1990 WL 169245, at *3–4 (D. Nev. Sept. 7, 1990).

8. Except as stated herein, Sara Christensen consents to judgment as requested in the United States' Complaint. Christensen Decl. ¶ 12.

9. In light of this Stipulation and Sara Christensen's disclaimer of interest, there is no further reason for Sara Christensen to participate in this matter. Thus, the parties believe that Sara Christensen should be dismissed from this case with prejudice.

10. The Parties to this Stipulation agree to bear their own costs and attorney's fees related to this litigation.

Dated: June 16, 2022


David A. Hubbert
Deputy Assistant Attorney General

s/ Tijuhna A. Green
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Dated: June 3, 2022


Sara Christensen
5389 Palm Street
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Pro Se Defendant

ORDER APPROVING STIPULATION

1. The foregoing stipulation is approved. Defendant Sara Christensen's Disclaimer of Interest shall be deemed her response to the United States' Complaint.

2. Defendant Sara Christensen has no rights, title, or interest in the Subject Property located at 3238 E. Oquendo Road, Las Vegas, Nevada 89120. To the extent Sara Christensen held any interest in the Subject Property, she did so as a nominee of Defendant Cody J. Christensen.

3. Subject to the terms of the Stipulation and this Order, Sara Christensen shall be deemed to have consented to entry of judgment against her as requested in the United States' Complaint and she is dismissed from this case, with prejudice.

IT IS SO ORDERED.


U.S. District Judge Jennifer A. Dorsey
Dated: October 3, 2022